

year. I can get it. This kind of came as a surprise so if you want me to get all the material, fine, but you have got LB 431 to deal with it then, and if it has got merit, it will go in 431.

SENATOR KOCH: Senator DeCamp, we have the same problem we had a year ago. We have CPAs who want an ironclad piece of legislation for their benefit. We have other people who work in the field and have the work experience, who can pass the examination, obtain the license, yet we refuse to accept that as work experience. It appears to me the most important thing is that they successfully pass the examination, just as you had to do when you entered the bar association. To me, the work experience shouldn't be a part. It shouldn't matter to you. 290 should be a better bill because of it. We are giving a greater number of people an opportunity, in terms of the work experience, plus they still have to pass the examination to receive the license as a credited CPA. Therefore, I have to support Senator Labedz. I think that it is only right that we do it at this time. 431 will probably never see the light of this day. 290 is the place where we have to do it.

PRESIDENT: Senator Reutzel.

SENATOR REUTZEL: Mr. President, I move the previous question.

PRESIDENT: Are there five seconds? I see five seconds. The question is, shall debate now cease? Record your vote. This is to close debate on Senator Labedz amendment to Senator DeCamp's amendment. Have you all voted? Have you all voted? Record.

CLERK: 23 ayes.

PRESIDENT: Senator Schmit.

SENATOR SCHMIT: Mr. President, I would like to ask Senator Labedz a question, if she would yield please.

SENATOR LABEDZ: Yes, Senator Schmit.

SENATOR SCHMIT: Senator Labedz, is it possible, perhaps, that the Department of Revenue would be able to secure employees at a lesser rate of pay if this were a part of the law?

SENATOR LABEDZ: No, I talked to Mr. Bill Peters and he said that they have upgraded their salaries now that they are in comparison with the CPA firms. I think the problem they are having is holding on to the auditors that they have. When I started with the Department of Revenue, it took a great deal of training in the sales and income tax and corporate auditing that the auditors were doing and it seemed like they would stay a short time, and as soon as they passed their CPA test, they had to leave and then we had to go into another training period for the auditors that they were hiring, and what they are trying to do here, too, is not only hire good auditors because there is so much delinquent taxation now going on in the State of Nebraska that they would like to keep the auditors that they have. So they did upgrade their salaries in order to keep them. Now the only thing that is